

tinct enactment, and it will be payable at different times by almost every county.

From like defects, some of the county authorities have levied for 1841, the Collectors' commission as well as the 20 cents for the State—while others have levied the 20 cents only, and instructed their Collectors to reserve out of this, their commission. The Treasurer thinks that, 20 cents only, for 1841, were required to be levied in that year, but that the whole of this was intended for the service of the State, and that the Collectors' commission for 1841, as well as the Assessors' compensation, was to have been levied in '42 at the usual time of the county levy and as items of county expense.

Allowances for insolvencies too, he submits, should be required to be *liquidated* as well as adjusted, by the county authorities. And he solicits the attention of the General Assembly, to the removal of these sources of difficulty and variance in the execution of the Tax laws.

Of the four non-paying counties in the past year, he has pleasure in reporting, that Montgomery is now collecting and paying, very satisfactorily—so that, Calvert on the Western, and Somerset and Worcester on the Eastern Shore, are the only counties in the State, that continue to be unable, to obtain Collectors of their respective shares of the general charge.

The Treasurer has so repeatedly and justly, commended to the General Assembly, the fidelity of the Baltimore and Ohio Rail Road Company, that it is with mortification and regret he has occasion to report, their failure in punctuality to the Treasury, in the past year.

The revenue from the Washington Branch Road, by law payable on the first Monday in July last for the half year ended with June, was detained by the Company until the 26th of November—and that which was due on the first Monday in January last (\$22,931 16) for the half year ended with December 1841, is yet withheld—the Company claiming to pay it, in their orders for, or *in*, Baltimore City 6 per cent. stock, to an equal amount—and the Treasurer controverting the claim, and refusing either.

The Stock for the construction of this Branch, was by law, expressly constituted, a separate and distinct stock forever.

From the 7th and 8th sections, (ch. 175 of 1832.) it will be seen that, the Company engaged to receive this revenue, and pay it into the Treasury, in dollars and cents.

The Treasurer cares not to question, their right notwithstanding, to receive their own four-fifths of it, in any medium they preferred or considered expedient—but he denies their right, to receive the State's one-fifth, or to pay it into the Treasury, in any medium not available there at par.

The *knowledge* of the General Assembly, that the Stock Orders of the Company were, by authority of the Company but not of the State, received in payment of the Company's revenue generally, is not more certain, than its knowledge that lawful money also, was receivable and received—and although, at the instance of the Company, the Legislature authorised the *Banks* to receive them if they would, the